

Title 30: Mississippi State Board of Public Accountancy

Part 1: Mississippi State Board of Public Accountancy Rules and Regulations

Part 1 Chapter 2: Licenses and Practice Privileges

Rule 2.1.2. When a candidate has passed the CPA examination in accordance with Rule 2.2., satisfied the education requirement of 150 collegiate semester hours, satisfied the experience requirements in accordance with Rule 2.1.3., and CPE in accordance with Rule 4.1. of these *Rules and Regulations*, he must make application for licensure with the State Board within three years from the date of successful completion of the CPA examination. If the candidate does not make application for licensure within the three year period, all previous CPA examination credits earned will expire, and all parts of the CPA examination must be retaken under the requirements of Rule 2.2. CPA examination. Applications for licensure shall be made on forms provided by the Board and accompanied by fees as prescribed by the Board. All certificates of licensure shall be valid only when signed by at least three members of the Board and when the Board's seal is affixed thereto. The issuance of the certificate of licensure does not automatically qualify one to practice public accounting in the State of Mississippi as defined in the act unless such license holder is associated with a CPA firm that has been issued a firm permit by the State Board.

Title 30: Mississippi State Board of Public Accountancy

Part 1: Mississippi State Board of Public Accountancy Rules and Regulations

Part 1 Chapter 2: Licenses and Practice Privileges

Rule 2.1.2. When a candidate has passed the CPA examination in accordance with Rule 2.2., satisfied the education requirement of 150 collegiate semester hours, satisfied the experience requirements in accordance with Rule 2.1.3., and CPE in accordance with Rule 4.1. of these *Rules and Regulations*, he must make application for licensure with the State Board within ~~five~~ three years from the date of successful completion of the CPA examination. If the candidate does not make application for licensure within the three year period, all previous CPA examination credits earned will expire, and all parts of the CPA examination must be retaken under the requirements of Rule 2.2. CPA examination. Applications for licensure shall be made on forms provided by the Board and accompanied by fees as prescribed by the Board. All certificates of licensure shall be valid only when signed by at least three members of the Board and when the Board's seal is affixed thereto. The issuance of the certificate of licensure does not automatically qualify one to practice public accounting in the State of Mississippi as defined in the act unless such license holder is associated with a CPA firm that has been issued a firm permit by the State Board.